



## COMMODITY SUPPLEMENTAL FOOD PROGRAM

### POLICY AND PROCEDURE MANUAL

|             |  |          |         |
|-------------|--|----------|---------|
| SUBJECT:    | Participant Income                                       | Chapter: | 2       |
|             |  | Section: | 2.4     |
| REFERENCES: | 7 CFR 247.9(b) and (e) and<br>CFR 246.7(d)(2)(ii and iv) | Page:    | 1 of 2  |
|             |  | Revised: | 12-2005 |

**PURPOSE:** To define what is considered income for purposes of CSFP income eligibility assessment.

**POLICY:** The local agency shall use the definition of income established in the federal regulations.

#### PROCEDURES:

- A. Income is gross cash income before any deductions including those for:
  - 1. Income taxes.
  - 2. Employee's social security taxes.
  - 3. Insurance premiums.
  - 4. Retirement.
  - 5. Any other deductions, such as bonds or garnishments.
- B. The local agency shall count as income the following.
  - 1. Monetary compensation for services, including:
    - a. Wages or salary.
    - b. Commissions.
    - c. Fees.
    - d. Tips.
    - e. Training stipends, except where elsewhere excluded. (See Section 2.5)
  - 2. Net income (gross receipts less operating expenses) from:
    - a. Farming self-employment.
    - b. Non-farming self-employment.
    - c. Rental property.
    - d. Royalties.
  - 3. Social Security benefits.
  - 4. Public assistance or welfare payments.
  - 5. Unemployment compensation.
  - 6. Strike benefits.
  - 7. Workmen's compensation.
  - 8. Pensions, retirement pay or annuities from:
    - a. Government.
    - b. Military or veteran's agencies.
    - c. Private companies.
  - 9. Alimony received.
  - 10. Child support received.
  - 11. Dividends or interest received.



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12. Income from estates or trust accounts.
13. Regular contributions from a person not living in the household, such as parental assistance to students.
14. Other cash income such as:
  - a. Prizes.
  - b. Military housing allowance if assigned to a high cost of living area in the continental United States. (continental United States cost-of-living allowance CONUS COLA) See Section 2.5 for overseas allowance (OCONUS COLA).
  - c. Withdrawal from savings or investments.
  - d. Student financial assistance that does not meet specific exclusions. (See Section 2.5)
  - e. Loans that do not need to be repaid.
  - f. Capital gains.
  - g. Lump sum payments that are not reimbursements for lost assets or injuries, (e.g. lottery winnings, settlements over and above loss of assets).
    - i. The agency should treat these in a way that most accurately reflects the economic situation of the household.
    - ii. The agency should count these as annual income, not current monthly income. The agency may divide the total amount by 12 to calculate monthly income.
  - h. Family Subsistence Supplemental Allowances (FSSA) provided by the Department of Defense (DOD) to low-income members of the Armed Forces.